

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 – Extension of period to pass order under Section 54(7) of APGST Act - Notification- Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 320

Dated: 10-11-2020.

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017
2. Government of India, Ministry of Finance, Department of Revenue, Notification No 46/2020, dt 09-06-2020.
3. From the Chief Commissioner of State Tax, A.P., Vijayawada e-file No.REV03-12039/4/2020-GST SEC-CCT dt.08.07.2020.

** **

ORDER:

The following notification will be published in the Extra-ordinary issue of the Andhra Pradesh Gazette, Dated: 11-11-2020.

NOTIFICATION

In exercise of the powers conferred by section 168 A of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) (hereinafter in this notification referred to as the said Act), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), in the view of the spread of pandemic COVID-19 across many countries of the world including India, the Government of Andhra Pradesh on the recommendations of the Goods and Services Tax Council, hereby notifies that in cases where a notice has been issued for rejection of refund claim, in full or in part and where the time limit for issuance of order in terms of the provisions of sub-section (5), read with sub-section (7) of section 54 of the said Act falls during the period from the 20th day of March, 2020 to the 29th day of June, 2020, in such cases the time limit for issuance of the said order shall be extended to fifteen days after the receipt of reply to the notice from the registered person or the 30th day of June, 2020, whichever is later.

2. This Notification shall deemed to have come into force with effect from the 20th day of March, 2020.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

RAJAT BHARGAVA
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)

The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:

The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.

The P.S. to Special Chief Secretary to Chief Minister

//FORWARDED::BY ORDER//

SECTION OFFICER